

ABSTRACT OF THE DISCLOSURE

A semiconductor device includes second to fourth semiconductor layers, a gate electrode, and an insulating film. The second semiconductor layer is  
5 formed on a first semiconductor layer and has a projecting shape. The third and fourth semiconductor layers are formed on the first semiconductor layer to be in contact with the second semiconductor layer and oppose each other via the second semiconductor layer.  
10 The gate electrode is in contact with the second semiconductor layer with a gate insulating film interposed therebetween and forms a channel in the second semiconductor layer. The insulating film is formed in the first semiconductor layer located  
15 immediately under the third and fourth semiconductor layers.